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IRS Fast Track Settlement Program Expands

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WASHINGTON — The Internal Revenue Service today announced it is expanding the number of test areas for the Fast Track Settlement program for taxpayers under examination by the Small Business/Self-Employed Division.

The settlement program is now available for small businesses and self-employed taxpayers until Sept. 5, 2008, in five new areas, including Philadelphia, central New Jersey, San Diego, Laguna Nigel, Calif., and Riverside, Calif.

The Fast Track program is continuing in the three original test cities of Chicago, Houston and St. Paul.

The program is a jointly administered process designed to expedite case resolution. Under Fast Track, taxpayers under examination with issues in dispute work with IRS representatives from SBSE's examination unit and the Appeals Division to resolve those issues.

Fast Track employs various techniques to facilitate case resolution. A taxpayer or IRS examination representative may initiate the Fast Track process after an issue is fully developed, and preferably before a 30-day letter is issued. The Fast Track process is designed to be completed within 60 days of acceptance of the application.

Taxpayers retain the right to request their issue be addressed through the traditional appeals process if Fast Track fails to yield a resolution.

Examination and Appeals officials will re-evaluate the Fast Track program after this test phase is completed on Sept. 5, 2008. This phase will help determine whether Fast Track is adjusted, expanded to more areas or made available nationwide.

The Small Business/Self-Employed Division Fast Track Settlement program was originally launched in September 2006. Additional background is available in IRS Announcement 2006-61.